

# **4 FAH-2 H-700 U.S. DISBURSING OFFICE REPORTING AND DISBURSING REQUIREMENTS**

## **4 FAH-2 H-710 MONTH-END REPORTS**

*(TL:DOH-1; 06-13-2001)*

### **4 FAH-2 H-711 INTRODUCTION**

*(TL:DOH-1; 06-13-2001)*

This subchapter prescribes the U.S. disbursing officer (USDO) reporting requirements on accountability and transactions processed. It provides information on distribution of the required reports and an explanation of what each report includes.

### **4 FAH-2 H-712 REPORTING REQUIREMENTS**

*(TL:DOH-1; 06-13-2001)*

a. Each USDO is required by law (31 U.S.C. 3522) to render an account in accordance with rules and regulations prescribed by the Treasury for all official funds collected and disbursed while acting in an official capacity.

b. At the close of each month and as specified in 4 FAM 300, the USDO submits to the Treasury an accounting for all financial transactions and funds that make up a USDO's accountability. The USDO also reports the transactions processed to each agency or bureau being provided collection and disbursement services. If a report or supporting documentation cannot be submitted on schedule, the USDO submits in lieu thereof a statement giving the reason for the late submission and the estimated date when the report or documentation will be completed. Send an information copy of the letter to FMP/F/IFS.

### **4 FAH-2 H-713 DISTRIBUTION OF REPORTS**

*(TL:DOH-1; 06-13-2001)*

a. The following hard copy reports are sent to the Department of Treasury,

(1) One copy of Form SF-1218 (Statement of Accountability (Foreign Service Account)) and one copy of Form SF-1221 (Statement of Transactions According To Appropriations, Funds, And Receipt Accounts (Foreign Service Account))—Attn: International Funds Branch, Liberty Center, Room 324B, 401 14<sup>th</sup> Street, SW, Washington, D.C. 20227.

(2) Original signed copy of the consolidated Form SF-1218 and consolidated Form SF-1221—Attn: Budget Reports Branch, Financial Management Services, Room 5D19, 3700 East-West Highway, Hyattsville, MD 20782.

b. The following month-end tapes are sent to the Department of Treasury, Financial Management Service, 3700 East-West Highway, Hyattsville, MD 20782:

(1) Forms SF-1218 and 1221 Tape—Attn: Documents Control Section, Room 511D.

(2) FCAS Tape—Attn: International Funds Branch, Room 5A33.

(3) 1179 Tape—Attn: Check Payment and Reconciliation Branch, Room 700A.

(a) Paris tapes are sent directly to these locations. Bangkok forwards their files to the Charleston overseas financial management system (OFMS) service desk who appends those files to the Charleston tape for forwarding.

(b) FMP/F/IFS and the financial service centers (FSC) are currently working with the Department of Treasury to implement Connect Direct—an application that will transmit these files electronically.

(c) General Service Administration (GSA) Reports. The following reports are sent to GSA:

(i) Original transportation vouchers with government transportation requests (GTR's). These are normally held at the post, but any processed at the FSC should be sent to GSA.

(ii) Form SF-1221 which includes GSA charges.

c. Serviced Agencies (for allotment accounting). The following reports are forwarded to the agencies:

(1) Form SF-1221; and

(2) Form FS-478 (Net Disbursements and Collected Reimbursements Reports).

d. Non-Serviced Agencies (disbursing only). The following reports are forwarded to the agencies:

(1) Form SF-1221; and

(2) VADR (Voucher Audit Detail Report) or other suitable accounting document for agency use as agreed to by State.

e. Serviced Posts: The following reports are forwarded to the serviced posts:

(1) Status of Funds Reports;

(2) Report of Obligations;

(3) Report of Incoming Form FS-477, Liquidation Transfer Journal voucher;

(4) Listing of Vouchers Processed; and

(5) Listing of Collections Processed.

f. Reports and documents for serviced agencies and bureaus are mailed to the addresses maintained in the USDO's address reference file. The zip code must always be included in the address, even when using the diplomatic pouch. For agencies at Washington, DC, the listed zip code is applicable solely to the agency or bureau shown, and is used in lieu of a street address.

## **4 FAH-2 H-714 EXPLANATION OF MONTH-END REPORTS**

*(TL:DOH-1; 06-13-2001)*

a. Receipt accounts Form SF-1221. This report summarizes all foreign service accountability (FSA) (non foreign currency transactions [FT]) disbursements and collections for each agency or bureau by bureau, by currency code, and appropriation. This report is sent to both the Treasury and the agency or bureau for whom the disbursements and collections were made.

(1) The total receipts reflected on Form SF-1221 must equal line 2.2 of Form SF-1218.

(2) The total disbursements reflected on Form SF-1221 must equal line 4.1 of Form SF-1218. There are two versions of Form SF-1221, one for Treasury and one for the agencies. The difference is in the format of the appropriation limitation code. Treasury specifies a three-digit limitation while the agencies require four digits.

b. Form SF-1218. This report provides a complete record of the USDO's accountable FSA balance at month-end. The report is divided into two parts:

(1) Part A contains the USDO's balance at the start of the period, summary changes to the balance resulting from disbursements, collections, checks issued, exchange and other transactions, and the resulting end-of-month accountable balance. This section reflects balances from the Treasury general ledger nominal accounts. These are control accounts that reflect daily transactions that increase or decrease the disbursing officer's accountability. These accounts are nominal in the sense that they are closed out monthly at the disbursing office level.

(2) Part B gives the "cash" location of the USDO's accountable balance. It includes amounts advanced to cashiers, amounts on hand, and amounts in the USDO's bank accounts. This section reflects the balances from the Treasury general ledger real accounts. These accounts are real in the sense that they are not closed out monthly and carry actual cash balances. These accounts record the transactions held outside the Treasury by the USDO. Balances in these accounts equal the totals of the nominal accounts.

c. Form FS-467 (Analysis of Balance Due U.S.).

(1) This report lists the cash position of the USDO. It itemizes the amount of funds held in bank accounts and the cash on hand held by cashiers of the USDO. Form FS-467 is an excellent report for the USDO to use when spot checking potential processing problems or errors. Balances from the line items on Form FS-467 are compared to Form SF-1218 when reconciling the USDO accountability.

(2) Form FS-467 is divided into four parts:

(a) Match line 5.0 of Form SF-1218 (month ending balance of FSA accountability).

(b) Accountable FSA Balances on Hand.

(i) This is the USDO bankbook balance according to the system (not the actual bank account balance). This balance comes from Form FS-440 report (Statement of Depository Account and Report of Checks Drawn) which is used when reconciling the transactions reported on the bank statement and those recorded in the FMS system. This balance is a total of all foreign currency bank accounts held by the USDO, including separate interest-bearing accounts for special program activities and certificates of deposit.

(ii) Reports advances to government cashiers: These transactions affect the cashier's authorized advance. Normally, this is the original amount advanced to the cashier, but there may be increases or decreases depending on the authorized needs.

(iii) Reports deferred charges of cashiers: In the overseas financial management system (OFMS) deferred charges are the net activity of all transactions which increase or decrease the cashier accountability.

(iv) Reports cash in the USDO's or USDO in their role as a cashier (Code 100). This balance plus the bank book balance reflects the "cash on hand and in bank" on Form SF-1218. Cash on hand in bank is similar to deferred charges as it reflects transactions which increase or decrease the USDO's cash accountability (transactions entered using Cashier Code 100). This balance is affected by exchange vouchers, currency purchases, collections, emergency payments, deposits and debit vouchers.

(c) Losses and Check Overdrafts: Predecessor USDO losses include the cumulative amount of currency "lost" by predecessor USDOs for which relief has not been granted. This balance is normally transferred from a cashier who cannot account for funds advanced to them (fiscal irregularity). The USDO assumes accountability for these losses while the fiscal irregularity cases are being resolved. This also includes amounts of cash held by vendors and employees due to overpayment or technical errors under predecessor USDOs.

(d) Total Accountable Balance is the balance of all FSA accountability.

d. Form FS-477 (Liquidation Transfer Journal Voucher for Washington held allotments).

(1) This report lists all USDO disbursement and collection transactions processed for its serviced agencies. This record may be sent as a hard copy report or an automated file to the allottee posts. It provides the post with a detailed record of all disbursements made on their behalf. The detail is listed at the transaction level.

(2) This report is not part of the month-end accounting processing and must be requested for each post separately. The disbursing office does not generate this report.

e. Form FS-478 (Net Disbursements and Collected Reimbursements Report).

(1) The report provides a monthly breakdown of disbursements and collections, incoming and outgoing. FMS compares the ACAR.050, Allotment Ledger Report, with Form SF-1221 in creating this report. All transactions are sorted by allottee post, agency or bureau, appropriation, and allotment codes. It includes detailed listings and summary totals for allotments. Subtotals are calculated and listed by appropriation ID, agency or bureau, and allottee post.

(2) This report is not considered a disbursing report even though it is produced in the month-end processing.

f. FMC-60/RAMC 60 (Status of Funds Report).

(1) This report provides information on obligations, disbursements, unliquidated obligations, and funding at the function, object or sub-object code, and project level. The user may choose current month and cumulative-to-date or current month-end and year-to-date summary level totals on the report. If the appropriation has more than one limitation, the limitations can be combined and reported at the accounting strip code level.

(2) Disbursing section.

g. FMC-62/RAMC 62 (Status of Obligation Report).

(1) This report provides a detailed transaction history of obligations and disbursements based on user-selected parameters. The report displays the accounting distribution of all obligating and disbursing transactions. In order to arrive at a new disbursement amount, collections are considered to be negative disbursements. An unliquidated balance is computed and displayed for each obligation.

(2) This is an accounting report.

## **4 FAH-2 H-715 THROUGH H-719 UNASSIGNED**